

CENLA AREA AGENCY ON AGING
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/2/09

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September 25, 2009

Independent Auditors' Report

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the accompanying statement of financial position of the Cenla Area Agency on Aging as of June 30, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

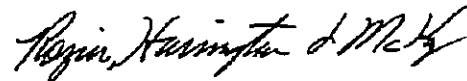
In accordance with Government Auditing Standards, we have also issued a report dated September 25, 2009, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The departmentalized statement of activities and the statements of activities for various programs listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of Cenla Area Agency on Aging. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Statement of Financial Position

June 30, 2009

ASSETS

Current Assets

| | |
|---------------------------|--------------|
| Cash and Cash Equivalents | \$ 710,345 |
| Receivables | 21,144 |
| Other Assets | <u>2,458</u> |
| Total Current Assets | 733,947 |

| | |
|-----------------------------|----------------|
| Property and Equipment, net | <u>143,996</u> |
|-----------------------------|----------------|

| | |
|--------------|--------------------------|
| Total Assets | <u><u>\$ 877,943</u></u> |
|--------------|--------------------------|

LIABILITIES & NET ASSETS

Current Assets

| | |
|-----------------------------------|---------------|
| Accounts and Other Payables | \$ 260,519 |
| Current Portion of Long Term Debt | <u>10,799</u> |
| Total Current Liabilities | 271,318 |

Long Term Liabilities

| | |
|------------------------------|----------------|
| Notes Payable | 54,943 |
| Compensated Absences Payable | <u>16,283</u> |
| Total Liabilities | <u>342,544</u> |

Net Assets

| | |
|------------------------|----------------|
| Unrestricted | 247,305 |
| Temporarily Restricted | <u>288,094</u> |
| Total Net Assets | <u>535,399</u> |

| | |
|----------------------------------|--------------------------|
| Total Liabilities and Net Assets | <u><u>\$ 877,943</u></u> |
|----------------------------------|--------------------------|

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Activities

For the Year Ended June 30, 2009

| | <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Total</u> |
|--|---------------------|-----------------------------------|-------------------|
| <u>Public Support, Revenues, and Reclassifications</u> | | | |
| Grants - Governor's Office of Elderly Affairs | \$ - | \$ 2,621,641 | \$ 2,621,641 |
| Interest Income | 4,506 | - | 4,506 |
| Miscellaneous | 14,066 | 20,498 | 34,564 |
| Net Assets Released From Restrictions | <u>2,635,031</u> | <u>(2,635,031)</u> | <u>-</u> |
| Total | <u>2,653,603</u> | <u>7,108</u> | <u>2,660,711</u> |
| <u>Expenses</u> | | | |
| Program Services | | | |
| Governor's Office of Elderly Affairs | | | |
| Title III B Ombudsman | 99,803 | - | 99,803 |
| Title III C Area Agency Administration | 166,537 | - | 166,537 |
| Louisiana Medication Assistance | 99,904 | - | 99,904 |
| Title III B Services | 438,174 | - | 438,174 |
| Title C-1 Congregate Meals | 434,264 | - | 434,264 |
| Title C-2 Home Delivered Meals | 981,243 | - | 981,243 |
| Senior Center | 117,473 | - | 117,473 |
| Title III D Disease Prevention and | | | |
| Health Promotion | 26,336 | - | 26,336 |
| Title III E Caregiver Support | 197,460 | - | 197,460 |
| Audits | 30,013 | - | 30,013 |
| A.R.R.A. C-1 | 18,167 | - | 18,167 |
| A.R.R.A. C-2 | 8,944 | - | 8,944 |
| Supplemental Senior Center | <u>2,957</u> | <u>-</u> | <u>2,957</u> |
| Total G.O.E.A. | <u>2,621,275</u> | <u>-</u> | <u>2,621,275</u> |
| Miscellaneous | <u>14,229</u> | <u>-</u> | <u>14,229</u> |
| Total Program Expenses | <u>2,635,504</u> | <u>-</u> | <u>2,635,504</u> |
| Support Services | | | |
| General and Administrative | <u>23,346</u> | <u>-</u> | <u>23,346</u> |
| Total Expenses | <u>2,658,850</u> | <u>-</u> | <u>2,658,850</u> |
| Change in Net Assets | (5,247) | 7,108 | 1,861 |
| Net Assets - Beginning | <u>252,552</u> | <u>280,986</u> | <u>533,538</u> |
| Net Assets - Ending | <u>\$ 247,305</u> | <u>\$ 288,094</u> | <u>\$ 535,399</u> |

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2009

Operating Activities

| | |
|---|---------------|
| Change in Net Assets | \$ 1,861 |
| Adjustments to Reconcile Change in Net Assets to Cash | |
| Provided by Operating Activities | |
| Depreciation | 9,339 |
| (Increase) Decrease in Accounts Receivable | 4,487 |
| (Increase) Decrease in Other Assetss | 574 |
| Increase (Decrease) in Accounts Payable | 35,822 |
| Net Cash Provided by Operating Activities | <u>52,083</u> |

Investing Activities

| | |
|---|----------|
| Purchases of Equipment | <u>-</u> |
| Net Cash Provided by Investing Activities | <u>-</u> |

Financing Activities

| | |
|---|----------------|
| Repayment of Notes Payable | (11,351) |
| Change in Compensated Absences | <u>3,196</u> |
| Net Cash Provided by Financing Activities | <u>(8,155)</u> |

| | |
|--|-------------------|
| Net Increase (Decrease) in Cash and Cash Equivalents | 43,928 |
| Cash and Cash Equivalents - Beginning | <u>666,417</u> |
| Cash and Cash Equivalents - Ending | <u>\$ 710,345</u> |

Supplemental Data:

For the year ended June 30, 2009, \$6,355 was paid for interest and no payments were made for income taxes. Furthermore, there were no noncash investing or financing activities.

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2009

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1993.

The primary function of the Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms, governs the Agency.

Cenla Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax. Furthermore, the Agency is not classified as a "private foundation" by the internal revenue service.

The more significant of the Agency's accounting policies are described below.

BASIS OF PRESENTATION

The financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Preparation of financial statements in conformity with generally accepted accounting principles requires certain estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

As required by Statement of Financial Accounting Standards (SFAS) No. 117, net assets and activities are classified in the following manner:

Unrestricted – Net assets that are not subject to donor imposed restrictions. This classification includes restricted contributions whenever the restriction is fulfilled prior to the end of the period in which the contribution was awarded.

Temporarily Restricted – Net assets subject to certain donor imposed restrictions and restrictions imposed by grant agreements. Temporary restrictions apply when the restriction can be fulfilled by specific actions or by the passage of time.

Satisfaction of temporary restrictions is presented in the accompanying financial statements as net assets released from restrictions. This process simultaneously increases unrestricted net assets and decreases temporarily restricted net assets. Expenses are presented as decreases in unrestricted net assets.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2009

PROMISES TO GIVE:

As required by generally accepted accounting principles, unconditional promises to give are reported as revenue when the promise is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled.

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents represent bank deposits and highly liquid investments with original maturities of three months or less.

LAND, BUILDINGS AND EQUIPMENT:

Land, buildings and equipment are recorded at cost on the date of acquisition. Depreciation on buildings and equipment is computed using the straight-line basis over estimated useful lives ranging from 5 to 40 years.

DONATIONS

The Agency typically does not use donated services, materials and supplies in completing program activities.

COMPENSATED ABSENCES

The Agency's employees earn from 0.923 to 1.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

NOTE 2 - CASH

Amounts reported as cash at June 30, 2009 are summarized as follows:

| | <u>Carrying Amount</u> | <u>Bank Balance</u> |
|----------------------------------|----------------------------|-------------------------|
| Petty Cash | \$ 300 | \$ ---- |
| Interest bearing demand deposits | 710,045 | 732,066 |
| Total Cash | \$ 710,345 | \$ 732,066 |

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$482,066. However, the uninsured deposits are secured by pledged securities with a market value of \$773,268 at June 30, 2009. Louisiana imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2009

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2009 are summarized as follows:

| | |
|--|-----------|
| Receivables from sub-recipient organizations | \$ 21,023 |
| Other | 121 |
| <hr/> | |
| Receivables | \$ 21,144 |

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2009 is presented as follows:

| | |
|--------------------------------|------------|
| Office furniture and equipment | \$ 34,159 |
| Office building | 169,985 |
| <hr/> | |
| Total | 204,144 |
| Accumulated Depreciation | (60,148) |
| <hr/> | |
| Property and Equipment, net | \$ 143,996 |

For the year ended June 30, 2009, depreciation expense totaled \$9,339.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

NOTE 6 - TEMPORARILY RESTRICTED NET ASSETS

A portion of the Agency's funds are provided by the Governor's Office of Elderly Affairs through the Nutritional Services Incentive Program and its predecessors. These funds are restricted for supporting the Agency's nutrition programs and are presented as temporarily restricted net assets.

NOTE 7 - NOTES PAYABLE

Notes payable consist of a bank loan dated October 5, 1999 in the original amount of \$130,000. The balance of the note and accrued interest are payable on demand; however, in the absence of a demand, principal and interest are payable in 180 monthly installments with the final installment due October 5, 2014. Interest accrues at an annual rate of 8.9%. The loan is secured by a continuing security interest in the Agency's bank deposits. Scheduled maturities are summarized as follows:

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2009

| | |
|---|-----------|
| <u>Fiscal Year Ending June 30th:</u> | |
| 2010 | \$ 10,799 |
| 2011 | 11,730 |
| 2012 | 12,742 |
| 2013 | 13,841 |
| 2014 | 15,035 |
| Thereafter | 1,595 |
| <hr/> | |
| Total | 65,742 |
| Current Portion | 10,799 |
| <hr/> | |
| Long Term Portion | \$ 54,943 |

For the year ended June 30, 2009, interest expense totaled approximately, \$6,355.

NOTE 8 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$7,438.

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September 25, 2009

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the financial statements Cenla Area Agency on Aging, as of and for the year ended June 30 2009, and have issued our report thereon dated September 25, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Cenla Area Agency on Aging's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal, course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Agency's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Agency's financial statements that is more than inconsequential will not be prevented or detected by the Agency's internal control.

-Members-

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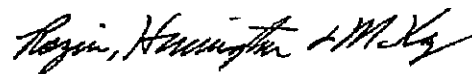
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Agency's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Cenla Area Agency on Aging's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

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RETIRED - 2005

September 25, 2009

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

Compliance

We have audited the compliance of Cenla Area Agency on Aging with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Cenla Area Agency on Aging's management. Our responsibility is to express an opinion on Cenla Area Agency on Aging's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cenla Area Agency on Aging's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Cenla Area Agency on Aging's compliance with those requirements.

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

In our opinion, Cenla Area Agency on Aging complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

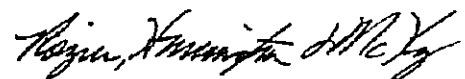
The management of Cenla Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Cenla Area Agency on Aging's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cenla Area Agency on Aging's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of Cenla Area Agency on Aging's management. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Cost For the year ended June 30, 2009

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2009 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, expressed an unqualified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2009 are presented as follows:

DEPARTMENT OF HEALTH AND HUMAN SERVICES (Special Programs for the Aging):
CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers
CFDA No. 93.045, Title III, Part C - Nutrition Services

- A threshold of \$300,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was considered to be a low risk auditee as defined by the OMB Circular A-133.

Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

- None

Part III - Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by OMB Circular A-133:

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan For the year ended June 30, 2009

| SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS. | |
|--|----------------|
| No findings were reported in the schedule of findings and questioned cost. | Response - N/A |
| SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS | |
| No findings were reported in the schedule of findings and questions cost. | Response – N/A |
| SECTION III MANAGEMENT LETTER | |
| No findings were reported in the schedule of findings and questions cost. | Response – N/A |

CENLA AREA AGENCY ON AGING

Schedule of Prior Year Findings and Questioned Cost For the year ended June 30, 2009

| | |
|--|----------------|
| SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS. | |
| No findings of this nature were reported as a result of the previous audit. | Response – N/A |
| SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS | |
| No findings of this nature were reported as a result of the previous audit. | Response – N/A |
| SECTION III MANAGEMENT LETTER | |
| No findings of this nature were reported as a result of the previous audit. | Response – N/A |

CENLA AREA AGENCY ON AGING

Departmentalized Statement of Activities **Governor's Office of Elderly Affairs Programs** **For the Year Ending June 30, 2009**

| | Title III B Ombudsman | Title III C Area Agency | | Title III B Services | Title III C | | Senior Center | N.S.I.P. | Title | | Audits | A.R.R.A. | | Supplemental | |
|--|--------------------------|----------------------------|--------------------------|-------------------------|-------------|------------|------------------|------------|-----------|------------|----------|-----------|----------|------------------|-------------------|
| | | Admin. | Medication Assistance | | C-1 | C-2 | | | III D | III E | | C-1 | C-2 | Senior Center | Total G.O.E.A. |
| Support, Revenues and Transfers | | | | | | | | | | | | | | | |
| Governor's Office of Elderly Affairs | \$ 99,803 | \$ 166,537 | \$ 99,904 | \$ 438,174 | \$ 341,745 | \$ 815,626 | \$ 117,473 | \$ 279,000 | \$ 26,336 | \$ 197,460 | \$ 9,515 | \$ 18,167 | \$ 8,944 | \$ 2,957 | \$2,621,641 |
| Miscellaneous | - | - | - | - | - | - | - | - | - | - | 20,498 | - | - | - | 20,498 |
| Total Support, Revenues and Transfers | 99,803 | 166,537 | 99,904 | 438,174 | 341,745 | 815,626 | 117,473 | 279,000 | 26,336 | 197,460 | 30,013 | 18,167 | 8,944 | 2,957 | 2,642,139 |
| Expenses | | | | | | | | | | | | | | | |
| Salaries | 61,854 | 90,715 | 58,425 | 15,136 | - | - | - | - | - | - | - | - | - | - | 226,130 |
| Fringe benefits | 16,849 | 28,153 | 10,849 | 4,393 | - | - | - | - | - | - | - | - | - | - | 60,244 |
| Travel | 9,440 | 4,356 | 1,341 | 81 | - | - | - | - | - | - | - | - | - | - | 15,218 |
| Operating services | 10,752 | 41,638 | 27,554 | 5,079 | - | - | - | - | - | - | 29,769 | - | - | - | 114,792 |
| Operating supplies | 908 | 1,675 | 1,735 | 311 | - | - | - | - | - | - | 244 | - | - | - | 4,873 |
| Grants to sub-recipients: | | | | | | | | | | | | | | | |
| Avoyelles Council on Aging | - | - | - | 68,449 | 244 | 88,021 | - | - | 4,288 | 29,672 | - | - | - | - | 190,674 |
| Catahoula Council on Aging | - | - | - | 29,845 | 8,972 | 30,624 | - | - | 2,296 | 16,781 | - | - | - | - | 88,518 |
| Concordia Council on Aging | - | - | - | 41,038 | 8,537 | 24,739 | - | - | 2,836 | 21,471 | - | - | - | - | 98,621 |
| Grant Council on Aging | - | - | - | 35,198 | 8,047 | 22,179 | - | - | 2,433 | 17,675 | - | - | - | - | 85,532 |
| Legal Services on Central Louisiana | - | - | - | 21,183 | - | - | - | - | - | - | - | - | - | - | 21,183 |
| Lasalle Council on Aging | - | - | - | 36,242 | 7,394 | 8,074 | - | - | 2,246 | 16,843 | - | - | - | - | 70,799 |
| Rapides Council on Aging | - | - | - | 131,007 | - | - | - | - | 9,116 | 69,143 | - | - | - | - | 209,266 |
| Rapides Senior Center | - | - | - | - | - | - | 117,473 | - | - | - | - | - | - | 2,957 | 120,430 |
| Winn Council on Aging | - | - | - | 50,212 | 23,160 | 27,785 | - | - | 3,121 | 25,875 | - | - | - | - | 130,153 |
| Baton Rouge - Caterer | - | - | - | - | 377,910 | 779,821 | - | - | - | - | - | 18,167 | 8,944 | - | 1,184,842 |
| Total expenses | 99,803 | 166,537 | 99,904 | 438,174 | 434,264 | 981,243 | 117,473 | - | 26,336 | 197,460 | 30,013 | 18,167 | 8,944 | 2,957 | 2,621,275 |
| Transfers In (Out) | - | - | - | - | 92,519 | 165,617 | - | (258,136) | - | - | - | - | - | - | - |
| Change in Net Assets | - | - | - | - | - | - | - | 20,864 | - | - | - | - | - | - | 20,864 |
| Beginning net assets (deficit) | - | - | - | - | - | - | - | 267,230 | - | - | - | - | - | - | 267,230 |
| Ending net assets (deficit) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$288,094 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 288,094 |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Ombudsman

For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|--------------------|--------------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | <u>\$ 99,803</u> | <u>\$ 99,803</u> | <u>\$ -</u> |
| <u>Expenses</u> | | | |
| Salaries | 61,276 | 61,854 | (578) |
| Fringe benefits | 16,651 | 16,849 | (198) |
| Travel | 9,200 | 9,440 | (240) |
| Operating services | 11,239 | 10,752 | 487 |
| Operating supplies | 1,027 | 908 | 119 |
| Other | <u>674</u> | <u>-</u> | <u>674</u> |
| Total expenses | <u>100,067</u> | <u>99,803</u> | <u>264</u> |
| Transfers | <u>264</u> | <u>-</u> | <u>(264)</u> |
| Change in Net Assets | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIC Area Agency Administration For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|--------------------|--------------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | <u>\$ 166,537</u> | <u>\$ 166,537</u> | <u>\$ -</u> |
| <u>Expenses</u> | | | |
| Salaries | 92,416 | 90,715 | 1,701 |
| Fringe benefits | 25,113 | 28,153 | (3,040) |
| Travel | 3,672 | 4,356 | (684) |
| Operating services | 41,219 | 41,638 | (419) |
| Operating supplies | 1,727 | 1,675 | 52 |
| Other | <u>4,133</u> | <u>-</u> | <u>4,133</u> |
| Total expenses | <u>168,280</u> | <u>166,537</u> | <u>1,743</u> |
| Transfers | <u>1,743</u> | <u>-</u> | <u>(1,743)</u> |
| Change in Net Assets | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|---------------|---------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | \$ 99,904 | \$ 99,904 | \$ - |
| <u>Expenses</u> | | | |
| Salaries | 59,362 | 58,425 | 937 |
| Fringe benefits | 16,131 | 10,849 | 5,282 |
| Travel | 150 | 1,341 | (1,191) |
| Operating services | 20,795 | 27,554 | (6,759) |
| Operating supplies | 1,024 | 1,735 | (711) |
| Other | 2,442 | - | 2,442 |
| Total expenses | <u>99,904</u> | <u>99,904</u> | <u>-</u> |
| Transfers | <u>-</u> | <u>-</u> | <u>-</u> |
| Change in Net Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CENLA AREA AGENCY ON AGING

***Statement of Activities - Budget and Actual
Title IIIB Support Services
For the year ended June 30, 2009***

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|-------------------|-------------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | <u>\$ 438,174</u> | <u>\$ 438,174</u> | <u>\$ -</u> |
| <u>Expenses</u> | | | |
| Salaries | 18,334 | 15,136 | 3,198 |
| Fringe benefits | 4,982 | 4,393 | 589 |
| Travel | - | 81 | (81) |
| Operating services | 3,903 | 5,079 | (1,176) |
| Operating supplies | 284 | 311 | (27) |
| Other | 187 | - | 187 |
| Grants to sub-recipients: | | | |
| Avoyelles Council on Aging | 68,449 | 68,449 | - |
| Catahoula Council on Aging | 29,845 | 29,845 | - |
| Concordia Council on Aging | 41,038 | 41,038 | - |
| Grant Council on Aging | 35,198 | 35,198 | - |
| Legal Service of Cenla | 21,183 | 21,183 | - |
| Lasalle Council on Aging | 36,242 | 36,242 | - |
| Rapides Council on Aging | 131,007 | 131,007 | - |
| Winn Council on Aging | 50,212 | 50,212 | - |
| Total expenses | <u>440,864</u> | <u>438,174</u> | <u>2,690</u> |
| Transfers | <u>2,690</u> | <u>-</u> | <u>(2,690)</u> |
| Change in Net Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---------------------------------------|----------------|----------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | \$ 341,745 | \$ 341,745 | \$ - |
| Miscellaneous - Rapides Senior Center | - | - | - |
| Total Revenue | <u>341,745</u> | <u>341,745</u> | <u>-</u> |
| <u>Expenses</u> | | | |
| Grants to sub-recipients: | | | |
| Avoyelles Council on Aging | 244 | 244 | - |
| Catahoula Council on Aging | 8,972 | 8,972 | - |
| Concordia Council on Aging | 8,537 | 8,537 | - |
| Grant Council on Aging | 8,047 | 8,047 | - |
| Lasalle Council on Aging | 7,394 | 7,394 | - |
| Winn Council on Aging | 23,160 | 23,160 | - |
| Bateman | 377,910 | 377,910 | - |
| Total expenses | <u>434,264</u> | <u>434,264</u> | <u>-</u> |
| Transfers | <u>92,519</u> | <u>92,519</u> | <u>-</u> |
| Change in Net Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|-------------------|-------------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | <u>\$ 815,626</u> | <u>\$ 815,626</u> | <u>\$ -</u> |
| <u>Expenses</u> | | | |
| Grants to sub-recipients: | | | |
| Avoyelles Council on Aging | 88,021 | 88,021 | - |
| Catahoula Council on Aging | 30,624 | 30,624 | - |
| Concordia Council on Aging | 24,739 | 24,739 | - |
| Grant Council on Aging | 22,179 | 22,179 | - |
| Lasalle Council on Aging | 8,074 | 8,074 | - |
| Rapides Council on Aging | - | - | - |
| Winn Council on Aging | 27,785 | 27,785 | - |
| Bateman | <u>779,821</u> | <u>779,821</u> | <u>-</u> |
| Total expenses | <u>981,243</u> | <u>981,243</u> | <u>-</u> |
| Transfers | <u>165,617</u> | <u>165,617</u> | <u>-</u> |
| Change in Net Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Senior Center For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|--------------------|--------------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | <u>\$ 117,473</u> | <u>\$ 117,473</u> | <u>\$ -</u> |
| <u>Expenses</u> | | | |
| Grants to sub-recipients: | | | |
| Avoyelles Council on Aging | - | - | - |
| Catahoula Council on Aging | - | - | - |
| Concordia Council on Aging | - | - | - |
| Grant Council on Aging | - | - | - |
| Lasalle Council on Aging | - | - | - |
| Rapides Senior Center | 117,473 | 117,473 | - |
| Winn Council on Aging | - | - | - |
| | <u>117,473</u> | <u>117,473</u> | <u>-</u> |
| Total expenses | <u>117,473</u> | <u>117,473</u> | <u>-</u> |
| Change in Net Assets | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|-------------------------|-------------------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | <u>\$ 279,000</u> | <u>\$ 279,000</u> | <u>\$ -</u> |
| <u>Expenses</u> | | | |
| Bateman | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenses | <u>-</u> | <u>-</u> | <u>-</u> |
| Transfers | <u>(258,136)</u> | <u>(258,136)</u> | <u>-</u> |
| Change in Net Assets | <u><u>\$ 20,864</u></u> | <u><u>\$ 20,864</u></u> | <u><u>\$ -</u></u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIID

For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|------------------|------------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | <u>\$ 26,336</u> | <u>\$ 26,336</u> | <u>\$ -</u> |
| <u>Expenses</u> | | | |
| Grants to sub-recipients: | | | |
| Avoyelles Council on Aging | 4,288 | 4,288 | - |
| Catahoula Council on Aging | 2,296 | 2,296 | - |
| Concordia Council on Aging | 2,836 | 2,836 | - |
| Grant Council on Aging | 2,433 | 2,433 | - |
| Lasalle Council on Aging | 2,246 | 2,246 | - |
| Rapides Council on Aging | 9,116 | 9,116 | - |
| Winn Council on Aging | <u>3,121</u> | <u>3,121</u> | <u>-</u> |
| Total expenses | <u>26,336</u> | <u>26,336</u> | <u>-</u> |
| Change in Net Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|--------------------|--------------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | <u>\$ 197,460</u> | <u>\$ 197,460</u> | <u>\$ -</u> |
| <u>Expenses</u> | | | |
| Grants to sub-recipients: | | | |
| Avoyelles Council on Aging | 29,672 | 29,672 | - |
| Catahoula Council on Aging | 16,781 | 16,781 | - |
| Concordia Council on Aging | 21,471 | 21,471 | - |
| Grant Council on Aging | 17,675 | 17,675 | - |
| Lasalle Council on Aging | 16,843 | 16,843 | - |
| Rapides Council on Aging | 69,143 | 69,143 | - |
| Winn Council on Aging | <u>25,875</u> | <u>25,875</u> | <u>-</u> |
| Total expenses | <u>197,460</u> | <u>197,460</u> | <u>-</u> |
| Change in Net Assets | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Sub-Recipient Audits

For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------|---------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental - Governor's Office of Elderly Affairs | \$ 9,515 | \$ 9,515 | \$ - |
| Sub-Recipient Audit Assessments | <u>21,131</u> | <u>20,498</u> | <u>(633)</u> |
| Total Revenues | <u>30,646</u> | <u>30,013</u> | <u>(633)</u> |
| <u>Expenses</u> | | | |
| Operating services | 30,125 | 29,769 | 356 |
| Operating supplies | 315 | 244 | 71 |
| Operating supplies | <u>206</u> | <u>-</u> | <u>206</u> |
| Total expenses | <u>30,646</u> | <u>30,013</u> | <u>633</u> |
| Change in Net Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Recovery and Reinvestment Act C-1 Meals For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|------------------|------------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | <u>\$ 18,167</u> | <u>\$ 18,167</u> | <u>\$ -</u> |
| <u>Expenses</u> | | | |
| Bateman | <u>18,167</u> | <u>18,167</u> | <u>-</u> |
| Total expenses | <u>18,167</u> | <u>18,167</u> | <u>-</u> |
| Transfers | <u>-</u> | <u>-</u> | <u>-</u> |
| Change in Net Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual American Recovery and Reinvestment Act C-2 Meals For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|-----------------|-----------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | <u>\$ 8,944</u> | <u>\$ 8,944</u> | <u>\$ -</u> |
| <u>Expenses</u> | | | |
| Bateman | <u>8,944</u> | <u>8,944</u> | <u>-</u> |
| Total expenses | <u>8,944</u> | <u>8,944</u> | <u>-</u> |
| Transfers | <u>-</u> | <u>-</u> | <u>-</u> |
| Change in Net Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Supplemental Senior Center For the year ended June 30, 2009

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|---------------|---------------|---|
| <u>Revenues</u> | | | |
| Governor's Office of Elderly Affairs | \$ 2,957 | \$ 2,957 | \$ - |
| <u>Expenses</u> | | | |
| Grants to sub-recipients: | | | |
| Avoyelles Council on Aging | - | - | - |
| Catahoula Council on Aging | - | - | - |
| Concordia Council on Aging | - | - | - |
| Grant Council on Aging | - | - | - |
| Lasalle Council on Aging | - | - | - |
| Rapides Senior Center | 2,957 | 2,957 | - |
| Winn Council on Aging | - | - | - |
| Total expenses | <u>2,957</u> | <u>2,957</u> | <u>-</u> |
| Change in Net Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

CENLA AREA AGENCY ON AGING

Changes in Property and Equipment For the year ended June 30, 2009

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|--------------------------------------|------------------------------|-------------------|------------------|---------------------------|
| <u>Property and Equipment</u> | | | | |
| Office Furniture and Equipment | \$ 34,159 | \$ - | \$ - | \$ 34,159 |
| Office Building | <u>169,985</u> | <u>-</u> | <u>-</u> | <u>169,985</u> |
| Total | 204,144 | - | - | 204,144 |
| Accumulated Depreciation | <u>(50,809)</u> | <u>(9,339)</u> | <u>-</u> | <u>(60,148)</u> |
| Property and Equipment, net | <u>\$ 153,335</u> | <u>\$ (9,339)</u> | <u>\$ -</u> | <u>\$ 143,996</u> |

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards For the year ended June 30, 2009

| <u>FEDERAL GRANTOR / Pass-through Grantor / Program Title</u> | <u>Federal CFDA Number</u> | <u>Grant Year Ended</u> | <u>Program or Award Amount</u> | <u>Revenue Recognized</u> | <u>Federal Expenditures</u> |
|---|------------------------------------|---------------------------------|--|-------------------------------|---------------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | |
| Pass-through the Governor's Office of Elderly Affairs | | | | | |
| Title IIIB - Ombudsman | 93.044 | 6/30/09 | \$ 84,833 | \$ 84,833 | \$ 84,833 |
| Title IIIB - Support Services | 93.044 | 6/30/09 | 368,613 | 368,613 | 368,613 |
| * Subtotal - CFDA 93.044 | | | 453,446 | 453,446 | 453,446 |
| Title IIIC - Nutrition Services: | | | | | |
| Area Agency Administration | 93.045 | 6/30/09 | 124,903 | 124,903 | 124,903 |
| C-1 Congregate Meals | 93.045 | 6/30/09 | 329,647 | 329,647 | 329,647 |
| C-2 In-Home Delivered Meals | 93.045 | 6/30/09 | 251,434 | 251,434 | 251,434 |
| * Subtotal - CFDA 93.045 | | | 705,984 | 705,984 | 705,984 |
| Title IIID - In-Home Services | 93.043 | 6/30/09 | 26,336 | 26,336 | 26,336 |
| Title IIIE - Caregiver | 93.052 | 6/30/09 | 148,095 | 148,095 | 148,095 |
| Nutritional Services Incentive Program | 93.053 | 6/30/09 | 279,000 | 279,000 | 279,000 |
| ARRA Aging Home-Delivered Nutrition Services for States | 93.705 | 6/30/09 | 8,944 | 8,944 | 8,944 |
| ARRA Aging Congregate Nutrition Services for States | 93.707 | 6/30/09 | 18,167 | 18,167 | 18,167 |
| Total | | | \$ 1,639,972 | \$ 1,639,972 | \$ 1,639,972 |

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details.

* Denotes Major Programs